542-121-7656-A

RECORD DATA FROM AN EXPENDITURE ACCOUNTING DOCUMENT USING THE ACCRUAL METHOD FOR STANFINS INPUT

TEC Lesson 542-121-7656-A

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PRODUCED BY
UNITED STATES ARMY
SOLDIER SUPPORT INSTITUTE
FORT BENJAMIN HARRISON, INDIANA 46216-5590

STUDENT/SUPERVISOR INSTRUCTIONS, PRETEST/POSTTEST AND ANSWER KEY ARE CONTAINED IN THIS BOOK.

JUNE 1986

D101.6/7:

If you have questions or comments concerning this TEC Lesson, address them to:

COMMANDER
US Army Soldier Support Institute
ATTN: ATSG-DTC-E
Fort Benjamin Harrison, IN 46216-5590

READ THE STUDENT/SUPERVISOR INSTRUCTIONS CAREFULLY. BE SURE YOU UNDERSTAND THEM COMPLETELY BEFORE BEGINNING THE LESSON. PLEASE DO NOT WRITE IN THIS BOOK.

The words "he," "his," and "men," when used in this publication, represent both the masculine and feminine genders unless, otherwise specifically stated.

READEX FICHE best copy available

TYPE OF LESSON

- Accounting

AUDIENCE

- MOS 73D, Accounting Specialist
- Skill Level 1/2

TRAINING OBJECTIVE

Soldiers completing this lesson should be able to:

- determine if each document requires input to the Army Standard Financial System (STANFINS) using the accrual method and, if so, complete an 80 column coding sheet for that document and,
- complete an 80 column coding sheet for use in preparing a block total card to report the cumulative expenditure in each T/A area, in accordance with (IAW) the STANFINS User Manual or locally developed expenditure accounting pro forma, AR 37-108, AR 37-51, and AR 37-21.

MATERIAL/EQUIPMENT/PERSONNEL REQUIRED

- Lesson materials: Lesson book
- Pencil
- Two xerographic copies of the sets of 80 column coding sheets shown on page 37
- STANFINS User Manual
- AR 37-108, General Accounting and Reporting for Finance and Accounting Office
- AR 37-51, Accounting and Reporting for Accured Expenditures and Revenues
- AR 37-21, Establishing and Recording of Commitments and Obligations

TIME REQUIRED

- Individual: 1.5 hours
- Group: 2 hours

STUDENT/SUPERVISOR INSTRUCTIONS

REFERENCES

- STP 14-73D14-SM-TG (Task 121-009-1210)
- AR 37-100 (Account/Code Structure)

STUDENT INSTRUCTIONS

- Take the Pretest/Posttest. If you pass, you do not have to take the lesson.
- Make sure you have the material and equipment required to complete the lesson.
- Take the lesson. Use a separate sheet of paper and/or other appropriate forms for the exercises. Do not write in this book.
- When you complete the lesson, take the Pretest/Posttest again. If you do not pass, take the lesson again.

SUPERVISOR INSTRUCTIONS

- Administer the Pretest/Posttest to determine the need for the lesson. Responses to test questions must be made on a separate sheet of paper and/or on other appropriate forms in the lesson book. To pass the test, a soldier must answer all of the test items correctly.
- Make sure students have the material and equipment required to complete the lesson.
- Administer the lesson to students who do not pass the Pretest/Posttest. Remind them to write their responses to the exercises on a separate sheet of paper and/or on other appropriate forms not in the lesson book.
- Administer the Pretest/Posttest to students who complete the lesson. Students who do not pass must take the lesson again.

TEC LESSON 541-121-7656-A

RECORD DATA FROM AN EXPENDITURE ACCOUNTING DOCUMENT USING THE ACCRUAL METHOD FOR STANFINS INPUT

This test consists of one situation that covers every training objective of the lesson. This situation has a total value of 18 points. When you have completed the test, check your answers against the Pretest/Posttest Answer Key on page 39. If you do not score 18 points, you must take the lesson-or take it again if you have already taken it. Before taking the Pretest/Posttest, you should make two xerographic copies of the 80 column coding sheet shown on page 37, and one copy of the 80 column card coding pro forma sheet shown on page 38. Use one 80 column coding block to record your answers for each document in the situation, and one 80 column coding block to prepare the block total card. You may refer to the expenditure accounting pro forma sheet shown on page 11. Do not write in this book.

Situation: You are an Accounting Specialist working in the Fort Atterbury Finance Support Unit which operates under the Army Standard Financial System (STANFINS) for input. You are to record data from an expenditure accounting document using the accrual method only. Assume that the installation block ticket (DA Form 3974) is correct, and that all documents attached to it have been signed. Your Disbursing Station Symbol Number (DSSN) is 6280. Your Fiscal Station Number (FSN) is S12123. Your block ticket number is 372. The Julian date is 5004.

1. Using the documents shown on pages 4 through 6, determine if each document requires input to STANFINS using the accrual method and, if so, complete an 80 column coding sheet for STANFINS input.

2. Also complete an 80 column coding sheet for use in preparing a block total card to report the cumulative expenditures in each T/A area.

PRETEST/POSTTEST

Document 1

Standard Form 1034 (9-73)
Exception to SF 1034
approved by NARS, Feb 74
4 Treasury FRM 2000

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

VOUCHER NO. 126509

SCHEDULE NO.

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION

Department of the Army
Ft Atterbury, IN 46124-9000

DATE VOUCHER PREPARED: 31 Dec 94

CONTRACT NUMBER AND DATE: DAFI0195C1714 dtd 1 Dec 94

REQUISITION NUMBER AND DATE:

PAID BY: FSU, Ft Atterbury, IN
DSSN 6280
31 Dec 94

PAYEE'S NAME AND ADDRESS:
University Heights Medical Sercvices Co.
111 West 83d St.
Indianapolis, IN 56216

DATE INVOICE RECEIVED: 27 Dec 94

DISCOUNT TERMS: N/30

PAYEE'S ACCOUNT NUMBER:

SHIPPED FROM | TO | WEIGHT | GOVERNMENT B/L NUMBER

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)	QUANTITY	UNIT PRICE COST	UNIT PRICE PER	AMOUNT (1)
	1-31 Dec 94	Payment for emergency rental of X-ray machines during the month Dec 94				$9,535.00

(Use continuation sheet(s) if necessary) (Payee must NOT use the space below) TOTAL $9,535.00

PAYMENT:
- [ ] COMPLETE
- [ ] PARTIAL
- [X] FINAL
- [ ] PROGRESS
- [ ] ADVANCE

APPROVED FOR = $

EXCHANGE RATE = $1.00

DIFFERENCES

BY[2]

TITLE

Amount verified; correct for $9,535.00

(Signature or initials)

Pursuant to authority vested in me, I certify this voucher is correct and proper for payment.

31 Dec 94 (Date) WALTER CORY, LTC (Authorized Certifying Officer)[2] Chief, Pay Division (Title)

ACCOUNTING CLASSIFICATION

2152020 74-7406 P840000-2310 S12123 (8447711.40000) HP04 $9,535.00

PAID BY

CHECK NUMBER 11090996 ON TREASURER OF THE UNITED STATES

CHECK NUMBER ON (Name of bank)

CASH $

DATE

PAYEE[3]

1 When stated in foreign currency, insert name of currency.
2 If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided, over his official title.
3 When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.

PER

TITLE

1034-136-66

1

Document 2

Form approved OMB No. 0704-0103

MATERIAL INSPECTION AND RECEIVING REPORT

1 PROC INSTRUMENT IDEN (CONTRACT) (ORDER) NO: DAFI01 95 C1713

6 INVOICE:

7 PAGE 1 OF 1

8 ACCEPTANCE POINT: Ft Atterbury

2 SHIPMENT NO:

3 DATE SHIPPED:

4 B/L:

TCN:

5 DISCOUNT TERMS:

9 PRIME CONTRACTOR CODE:
Sam's Building and Supplies
8124 N. Madison
Indianapolis, IN 46217

10 ADMINISTERED BY CODE:
P & C Officer
Ft Atterbury, IN 46124-9105

11 SHIPPED FROM (if other than 9) CODE: FOB:

12 PAYMENT WILL BE MADE BY CODE:
FSU
Ft Atterbury, IN 46124-9105

13 SHIPPED TO CODE:
Ft Atterbury, IN 46124-9105

14 MARKED FOR CODE:

15 ITEM NO	16 STOCK/PART NO DESCRIPTION (Indicate number of shipping containers - type of container - container number)	17 QUANTITY SHIP/REC'D *	18 UNIT	19 UNIT PRICE	20 AMOUNT
	Buildings # 662, 663, and 664 completed Progress Payment 30% 2152020 76-9505 P200000-2572 S12123 202694.L1000 (W330)				$9,000.00

21. PROCUREMENT QUALITY ASSURANCE

A. ORIGIN

☐ PQA ☐ ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents

DATE: SIGNATURE OF AUTH GOVT REP:

TYPED NAME AND OFFICE:

B. DESTINATION

☐ PQA ☐ ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents

DATE: SIGNATURE OF AUTH GOVT REP:

TYPED NAME AND TITLE:

22 RECEIVER'S USE

Quantities shown in column 17 were received in apparent good condition except as noted

DATE RECEIVED: 31 Dec 94

SIGNATURE OF AUTH GOVT REP: Michael H. Alig

TYPED NAME AND OFFICE: MICHAEL H. ALIG MAJ, CE, DEH

* If quantity received by the Government is the same as quantity shipped, indicate by (✓) mark, if different, enter actual quantity received below quantity shipped and encircle.

23. CONTRACTOR USE ONLY

DD FORM 1 NOV 68 250 REPLACES EDITION OF 1 AUG 67 WHICH MAY BE USED

PRETEST/POSTTEST

Document 3

STANDARD FORM 23
JANUARY 1961 EDITION
GENERAL SERVICES ADMINISTRATION
FED. PROC. REG. (41 CFR) 1-16.401

CONSTRUCTION CONTRACT
(See instructions on reverse)

CONTRACT NO
DAFM0195C7312

DATE OF CONTRACT
22 Dec 94

NAME AND ADDRESS OF CONTRACTOR

Sam's Exterior, Inc.
845 West 30 St.
Indianapolis, IN 46216

CHECK APPROPRIATE BOX

- [ ] Individual
- [ ] Partnership
- [ ] Joint Venture
- [X] Corporation, incorporated in the State of Indiana

DEPARTMENT OR AGENCY
Director of Facilities Engineering
Fort Atterbury, IN 46124-9200

CONTRACT FOR (*Work to be performed*)

Replace gutters in buildings 45, 46, 50, 75 and 85.

PLACE

Fort Atterbury, IN 46124-9000

CONTRACT PRICE (*Express in words and figures*)

Six Thousand Three Hundred Seventy-Five dollars $6,375.00

ADMINISTRATIVE DATA (*Optional*)

2152020 74-9505 P200000-2572 S12123 (202094.L10000) (F105)

The United States of America (hereinafter called the Government), represented by the Contracting Officer executing this contract, and the individual, partnership, joint venture, or corporation named above (hereinafter called the Contractor), mutually agree to perform this contract in strict accordance with the General Provisions (Standard Form 23-A), Labor Standards Provisions Applicable to Contracts in Excess of $2,000 (Standard Form 19-A), and the following designated specifications, schedules, drawings, and conditions:

Note: The reverse of this contract has been signed.

WORK SHALL BE STARTED	WORK SHALL BE COMPLETED
26 Dec 94	3 Feb 95

INTRODUCTION

The Army accounting system employs a variety of procedures in order to record and report the financial transactions engaged in by the Army. This lesson will focus on one of the four methods used by a Finance Support Unit (FSU) to prepare data taken from expenditure documents for input to the Army Standard Finance System (STANFINS), that is, the Accrual Method. (The other three methods are Obligation, Disbursement and Travel Advance.)

The accrual method, is a method of recording and accounting for expenses in the period during which the goods or services are used or consumed. This method requires accounting entries to be made at the time the expenditure document passes through each of several stages associated with it processing: commitment, obligation, accrued/expenditure, expense and disbursement. These stages will be discussed in greater detail further on in the lesson.

Under the accrual method, all financial transactions that have an accounting effect must be documented. Documents such as contracts, invoices, etc., which are used by an installation to procure supplies and services are channeled into the Finance Support Unit (FSU) for processing. All of these documents are forwarded to the Control Branch (CB) in the FSU and then routed to other offices for further preparation. Document preparation includes reviewing the documents received for correctness and completeness, verifying the validity of these accounting classifications, sorting the documents according to the types of transactions, and then routing them to be coded for input to STANFINS.

Documents are controlled within the FSU through the use of an installation block ticket (DA Form 3974). A completed block ticket (DA Form 3974) is illustrated on the next page.

INSTALLATION BLOCK TICKET

For use of this form, see AR 37-108, the proponent agency is USAFAC.

BLOCK NR (1)	TYPE OF DOCUMENT (2)	NUMBER OF DOCUMENTS (3)	DATE (4)
317	Accrual Method	3	5335 1 Dec 94

ANALYSIS

(5) ACCOUNT	(6) FUND DISBURSEMENT JOURNAL DEBIT	CREDIT	OTHER ( ) ACCOUNT	DEBIT	CREDIT
T/A 23	$12, 354.42				
T/A 32	$ 1, 521.00				
T/A 40	$ 3, 891.40				
TOTAL	$17, 766.82 (7)		TOTAL		

POSTED TO AND BY

Control Branch J.T.					

DA FORM 1 NOV 72 3974 REPLACES DA FORM 14-178, 1 JAN 56 WHICH WILL BE USED. ☆ U.S. GOVERNMENT PRINTING OFFICE : 1983 O—381-646 (8300)

A properly completed block ticket contains the following information: (1) the block ticket number (assigned by the control branch); (2) the type of documents attached (i.e., obligation, accrual, disbursement, travel advance); (3) the total number of documents (not more than 26) attached; (4) the date the documents were initially processed by the control branch; (5) the appropriate type/action (T/A) code; and (6) the dollar amount for each type/action code listed on the block ticket. The total dollar amount for all the blocks will have been totaled and recorded in the total block (7) in the analysis section of the block ticket. After this "blocking" all documents are forwarded to the accounts maintenance branch for processing.

Transactions are input directly to STANFINS by the Finance Support Unit. Input is accomplished by transfering specific data from a source document to an 80 column coding sheet. Data are recorded in accordance with (IAW) a coding pro forma. (A coding pro forma is a handy reference used in coding input to STANFINS. It will be described further on in the lesson.)

Data processing codes are used in many accounting systems to improve functional efficiency. The codes used in STANFINS are known as type/action (T/A) codes. The code is a two-position alphanumeric code (i.e., T/A 23) which defines the particular stage of transaction. It provides instructions to the computer on which general ledger account to post the dollar amounts for correct processing. The T/A code will always appear in columns one and two of the 80 column coding sheet. It will be discussed further on in the lesson.

In this lesson you will learn how to decide if a document requires input to STANFINS by the accrual method and, if so, how to prepare an 80 column coding sheet and block total sheet for doing so. The 80 column coding sheet should be completed using a locally developed expenditure accounting pro forma, or a STANFINS User Manual, IAW AR 37-108 and AR 37-21.

REVIEW BLOCK TICKET AND DOCUMENTS

The Control Branch (CB) forwards the installation block ticket and documents to be processed to the Accounts Maintenance Branch (AMB) for review and coding. As the accounting specialist you will review the block ticket to ensure that all necessary blocks have been completed. You must also review each of the documents to decide whether it is proper for input to STANFINS using the accrual method. To do this, you must check:

1. for the necessary signatures;

2. the fiscal station number (FSN), (for the purpose of this lesson the FSN will be S12123);

3. the fiscal year (FY), (in this lesson it will usually be FY 94 or 95);

4. the element of resource (EOR) (for input to STANFINS under the accrual method);

5. the accounting processing code (APC) (This can be any combination of four digit alphanumeric or alphabetic).

The above items are not checked in any particular order, but they must all be verified before their data are recorded for input to STANFINS using the accrual method. The fiscal station number, the fiscal year, the element of resource and the accounting processing code are all located in the accounting classification code, a sample of which is described on the next page.

TEC LESSON

Sample Expenditure Accounting Classification Code

21 5 2020 76 - 9505 P200000 - 2310 S12123 GE (202611.10000) AIRO

Fiscal Year (FY)	Element of Resource (EOR)	Fiscal Station Number (FSN)	Accounting Processing Code (APC)

The fiscal year (FY) is used to indicate the fiscal year in which the funds are available for obligation. When the fiscal year symbol is required, only the last numeric character (i.e., 5) is used. The FY symbol is the next element following the department or agency symbol (i.e., 21). AR 37-100 lists other symbols that may be used in lieu of the fiscal year symbol.

The element of resource (EOR) is a four-digit number which follows the program element (i.e., P200000 -). The code explains exactly WHAT goods, services, or other items were purchased or comsumed. For example, the EOR 2310 describes rental contracts. There are numerous EORs, all of which are listed in AR 37-100.

The fiscal station number (FSN) is a five-digit alphanumeric code which follows the element of resource in the accounting classification. The FSN identifies WHO has been given the funds and WHERE the expenditure occurred. In addition to identifying the installation or the Finance Support Unit (FSU), the FSN tells where the office is located and, in some cases, with what type unit the office is associated. For example, S12123 identifies the FSU as Fort Atterbury, located at Fort Atterbury, Indiana.

The accounting processing code (APC) is a four-digit alphanumeric or alphabetic code which is locally developed at each installation. The APC is the last element in the accounting classification and has two functions: It identifies and accumulates expenses for a particular activity; and, it abbreviates the accounting classification to a shorter version for input to STANFINS. Each installation has its own APC Master File which list the codes used by that installation.

The accrual method requires the recording of, and the accounting for expenses in the period during which goods or services are actually used or consumed. This method requires that such recording occur for each stage as it physically takes place.

The Element of Resource (EOR) series commonly recorded under the accrual method are 2300, 2400, 2500, 2600 and 3100. When the accrual method is used, the EOR in the accounting classification must be from one of the above series.

EXPENDITURE ACCOUNTING PRO FORMA

An expenditure accounting pro forma is a handy, locally developed reference tool that you should use when determining the stage of a transaction (i.e., commitment, obligation, accrued expenditure, expense, or disbursement), and its type/action code (i.e., T/A 23, 32, or 40). It is also useful when coding STANFINS input under the accrual method.

Below is an example of the Expenditure Accounting General Ledger Effects pro forma sheet.

EXPENDITURE ACCOUNTING GENERAL LEDGER EFFECTS
PRO FORMA SHEET
STAGES OF TRANSACTION

METHODS OF RECORDING	1 COMMITMENT	2 OBLIGATION	3/4 ACCRUED EXPENDITURE EXPENSE	5 DISBURSEMENT
ACCRUAL **EOR's 2310, 2400, 2500 (2600 & 3100 Local Purchase)**	**NONE**	**4801 - Unobligated Funds Available** **4802 - Undel Contr & Orders Rec'd** **T/A 23**	**4802 - Undel Contrl & Orders Rec'd** **4803 - Unpd Contr & Orders Rec'd** **7000 - Expense Summary** **2100 - Accts Payable** **T/A 32**	**2100 - Accts Payable** **1000 - D.O. Cash** **4803 - Unpd Contr & Orders Rec'd** **3012 - Dlnb Allot** **T/A 40**
OBLIGATION EOR's 2100, 2200, 2320/30 (MOD EOR 1100 & 1200) Imprest Fund	NONE	4501 - Unobligated Funds Available 4802 - Undel Contr & Orders Rec'd	4802 - Undel Contr & Orders Rec'd 4803 - Unpd Contr & Orders Rec'd 7000 - Expense Summary 2100 - Accts Payable T/A 21	T/A 40 (General ledger effects as above)
DISBURSEMENT EOR's 1100 & 1200	NONE	T/A 20 (Produces all of the above general ledger effects)		
TRAVEL ADVANCE EOR 4100 DISBURSEMENT	NONE	NONE	NONE	1401 - Advances to Travelers 1000 - D.O. Cash T/A 40
COLLECTION				1000 - D.O. Cash 1401 - Advances to Travelers T/A 42[x]
APPROPRIATION REFUNDS	NONE	Current Year T/A 21[x] Prior Year T/A 21[x]		T/A 42[x]

Notice that it is divided vertically into methods of recording and elements of resource, and that it is divided horizontally into the five expenditure stages: commitment, obligation, accrued expenditure, expense, and disbursement.

EXPENDITURE ACCOUNTING GENERAL LEDGER EFFECTS
PRO FORMA SHEET
STAGES OF TRANSACTION

METHODS OF RECORDING	1 COMMITMENT	2 OBLIGATION	3/4 ACCRUED EXPENDITURE EXPENSE	5 DISBURSEMENT
ACCRUAL EOR's 2310, 2400, 2500 (2600 & 3100 Local Purchase)	NONE	4501 - Unobligated Funds Available 4802 - Undel Contr & Orders Rec'd T/A 23	4802 - Undel Contrl & Orders Rec'd 4803 - Unpd Contr & Orders Rec'd 7000 - Expense Summary 2100 - Accts Payable T/A 32	2100 - Accts Payable 1000 - D.O. Cash 4803 - Unpd Contr & Orders Rec'd 3012 - Disb Allot T/A 40
OBLIGATION EOR's 2100, 2200, 2320/30 (MOD EOR 1100 & 1200) Imprest Fund	NONE	4501 - Unobligated Funds Available 4802 - Undel Contr & Orders Rec'd	4802 - Undel Contr & Orders Rec'd 4803 - Unpd Contr & Orders Rec'd 7000 - Expense Summary 2100 - Accts Payable T/A 21	T/A 40 (General ledger effects as above)
DISBURSEMENT EOR's 1100 & 1200	NONE	T/A 20 (Produces all of the above general ledger effects)		
TRAVEL ADVANCE EOR 4100 DISBURSEMENT	NONE	NONE	NONE	1401 - Advances to Travelers 1000 - D.O. Cash T/A 40
COLLECTION				1000 - D.O. Cash 1401 - Advances to Travelers T/A 42[x]
APPROPRIATION REFUNDS	NONE	Current Year T/A 21[x] Prior Year T/A 21[x]		T/A 42[x]

The account numbers and titles in each box refer to the general ledger effects. These are the accounts in which money is being reserved and obligated.

Below the general ledger effects are the type/action (T/A) codes. These are data processing codes that provide instructions to the computer to post these amounts to specific general ledger accounts.

As you can see in the example above, there is a T/A code for each of the stages except the commitment stage. There is no general ledger effect or type/action code entry for the commitment stage, and, therefore, a transaction is not recorded under this stage when the accrual method of recording is used.

DOCUMENT ANALYSIS

In order to record information from a document for input to the accounting system, you must understand and be able to interpret the various forms that cross your desk. The documents shown on the next page are samples of the types of documents that you, as the accounting specialist, will review to determine if they are proper for STANFINS input using the accrual method.

STANDARD FORM 33 - SOLICITATION, OFFER, AND AWARD

This obligation document is used to bind the government to purchase and bind a vendor to provide such items as rental, printing, contractual services, supplies and equipment. If blocks 6, 19, 20, 23 and 29 are completed, T/A code 23 (obligation) will be used to record such a transaction for STANFINS input.

STANDARD FORM 33, NOV. 1969
GENERAL SERVICES ADMINISTRATION
FED. PROC. REG. (41 CFR) 1-16.101

SOLICITATION, OFFER, AND AWARD

3. CERTIFIED FOR NATIONAL DEFENSE UNDER BDSA REG. 3 AND/OR DMS REG. 1. RATING:

4. PAGE 1 OF

1. CONTRACT (Proc. Inst. Ident.) NO: DAFI01 95C 1713

2. SOLICITATION NO. ☐ ADVERTISED (IFB) ☒ NEGOTIATED (RFP)

3. DATE ISSUED: 1 Dec 94

6. REQUISITION/PURCHASE REQUEST NO.: PRC 841110 (6)

7. ISSUED BY CODE:
Purchasing & Contracting Office
Ft Atterbury, IN 46124-9105

8. ADDRESS OFFER TO (If other than Block 7):

SOLICITATION

9. Sealed offers in original and _____ copies for furnishing the supplies or services described in the Schedule will be received at the place specified in block 8, OR IF HAND-CARRIED, IN THE DEPOSITARY LOCATED IN _____ until _____ (Time, Zone, and Date). If this is an advertised solicitation, offers will be publicly opened at that time. CAUTION—LATE OFFERS. See par. 8 of Solicitation Instructions and Conditions.

All offers are subject to the following:
1. The attached Solicitation Instructions and Conditions, SF 33-A.
2. The General Provisions, SF 32 _____ edition, which is attached or incorporated herein by reference.
3. The Schedule included below and/or attached hereto.
4. Such other provisions, representations, certifications, and specifications as are attached or incorporated herein by reference. (Attachments are listed in the Schedule.)

FOR INFORMATION CALL (Name and Telephone No.) (No collect calls):

SCHEDULE

10. ITEM NO.	11. SUPPLIES/SERVICES	12. QUANTITY	13. UNIT	14. UNIT PRICE	15. AMOUNT

OFFER (NOTE: Reverse Must Also Be Fully Completed By Offeror)

In compliance with the above, the undersigned offers and agrees, if this offer is accepted within _____ calendar days (60 calendar days unless a different period is inserted by the offeror) from the date for receipt of offers specified above, to furnish any or all items upon which prices are offered, at the price set opposite each item, delivered at the designated point(s), within the time specified in the Schedule.

16. DISCOUNT FOR PROMPT PAYMENT (See Par. 9 on SF 33-A)
_____ % 10 CALENDAR DAYS; _____ % 20 CALENDAR DAYS; _____ % 30 CALENDAR DAYS; _____ % _____ CALENDAR DAYS.

17. OFFEROR NAME & ADDRESS (Street, city, county, state, & ZIP Code) CODE: _____ FACILITY CODE: _____
Area Code and Telephone No.
☐ Check if Remittance Address Is Different From Above - Enter Such Address In Schedule.

18. NAME AND TITLE OF PERSON AUTHORIZED TO SIGN OFFER (Type or Print): SAMUEL L. SMITH, Sales Mgr (19)

19. SIGNATURE: Samuel L. Smith

20. OFFER DATE: 24 Nov 94 (20)

AWARD (To Be Completed By Government)

21. ACCEPTED AS TO ITEMS NUMBERED

22. AMOUNT: $10,000.00

23. ACCOUNTING AND APPROPRIATION DATA: 21\$2020 74-7406 P840000-2310 S12123 847792.33000 (W330) (23)

24. SUBMIT INVOICES (4 copies unless otherwise specified) TO ADDRESS SHOWN IN BLOCK _____

25. NEGOTIATED PURSUANT TO ☐ 10 U.S.C. 2304(a)(1) ☐ 41 U.S.C. 253(c)(1)

26. ADMINISTERED BY (If other than Block 7) CODE:

27. PAYMENT WILL BE MADE BY CODE:
Finance Support Unit
Ft Atterbury, IN 46124-9501 (29)

28. NAME OF CONTRACTING OFFICER (Type or Print): WENDELL PURCHASE, LTC, IN, Purchasing Officer

29. UNITED STATES OF AMERICA BY: Wendell Purchase, LTC (Signature of Contracting Officer)

30. AWARD DATE: 1 Dec 94

33-128 *Award will be made on this form, or on Standard Form 26, or by other official written notice.*

TEC LESSON

DA FORM 250 - MATERIAL INSPECTION AND RECEIVING REPORT

This form is used when material is inspected and received by an authorized government representative. When block 22 is completed, T/A code 32 (accrued expenditure/expense stage) should be used to report the transaction to STANFINS for input.

Form approved OMB No. 0704-0183

MATERIAL INSPECTION AND RECEIVING REPORT

1. PROC INSTRUMENT IDEN (CONTRACT): DAFI02 95 D 1354
2. SHIPMENT NO:
3. DATE SHIPPED:
4. B/L: TCN
5. DISCOUNT TERMS:
6. INVOICE:
7. PAGE 1 OF 1
8. ACCEPTANCE POINT: Ft Atterbury

9. PRIME CONTRACTOR CODE:
Water Purification Inc
3972 Industrial Blvd.
Indianapolis, IN 46215

10. ADMINISTERED BY CODE:
P & C Officer
Ft Atterbury, IN 46124-9105

11. SHIPPED FROM (if other than 9) CODE: FOB:

12. PAYMENT WILL BE MADE BY CODE:
FSU
Ft Atterbury, IN 46124-9510

13. SHIPPED TO CODE:
Fort Atterbury, IN 46124-9105

14. MARKED FOR CODE:

15. ITEM NO.	16. STOCK/PART NO. DESCRIPTION (Indicate number of shipping containers - type of container - container number)	17. QUANTITY SHIP/REC'D *	18. UNIT	19. UNIT PRICE	20. AMOUNT
1	Water Purification Unit 2152020 74-7606 P840000-2310 S12123 847792.33000 (W330)	1 mo.		$1,524.00	$1,524.00

21. PROCUREMENT QUALITY ASSURANCE

A. ORIGIN
☐ PQA ☐ ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents.
DATE | SIGNATURE OF AUTH GOVT REP
TYPED NAME AND OFFICE

B. DESTINATION
☐ PQA ☐ ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents.
DATE | SIGNATURE OF AUTH GOVT REP
TYPED NAME AND TITLE

22. RECEIVER'S USE
Quantities shown in column 17 were received in apparent good condition except as noted.
31 Dec 94 | J. P. Jones
DATE RECEIVED | SIGNATURE OF AUTH GOVT REP
TYPED NAME AND OFFICE: J. P. JONES, COL, MC
Commanding
* If quantity received by the Government is the same as quantity shipped, indicate by (✓) mark, if different, enter actual quantity received below quantity shipped and encircle.

23. CONTRACTOR USE ONLY

22

DD FORM 1 NOV 68 250 — REPLACES EDITION OF 1 AUG 67 WHICH MAY BE USED

STANDARD FORM 23 - CONSTRUCTION CONTRACT

This form is used to bind the government and a vendor to a construction contract. When this form is completed, T/A code 23 (obligation stage) should be used to indicate the stage of transaction under the accrual method.

STANDARD FORM 23
JANUARY 1961 EDITION
GENERAL SERVICES ADMINISTRATION
FED PROC REG (41 CFR) 1-16.401

CONSTRUCTION CONTRACT
(See instructions on reverse)

CONTRACT NO: DAFI0595D2788

DATE OF CONTRACT: 15 Dec 94

NAME AND ADDRESS OF CONTRACTOR:
Franks Exteriors, Inc.
4444 East Franklin St.
Indianapolis, IN 46215

CHECK APPROPRIATE BOX
- [ ] Individual
- [ ] Partnership
- [ ] Joint Venture
- [x] Corporation, incorporated in the State of Indiana

DEPARTMENT OR AGENCY:
Director of Facilities Engineering
Fort Atterbury, IN 46124-9200

CONTRACT FOR (*Work to be performed*):
Replace windows in buildings T12, T19 and T99.

PLACE:
Fort Atterbury, IN 46124-9000

CONTRACT PRICE (*Express in words and figures*):
Seven Thousand four hundred twenty-five Dollars $7,425.00

ADMINISTRATIVE DATA (*Optional*):
2152020 76-9505 P200000-2572 S12123 (202094.P1000)(ER03)

The United States of America (hereinafter called the Government), represented by the Contracting Officer executing this contract, and the individual, partnership, joint venture, or corporation named above (hereinafter called the Contractor), mutually agree to perform this contract in strict accordance with the General Provisions (Standard Form 23-A), Labor Standards Provisions Applicable to Contracts in Excess of $2,000 (Standard Form 19-A), and the following designated specifications, schedules, drawings, and conditions:

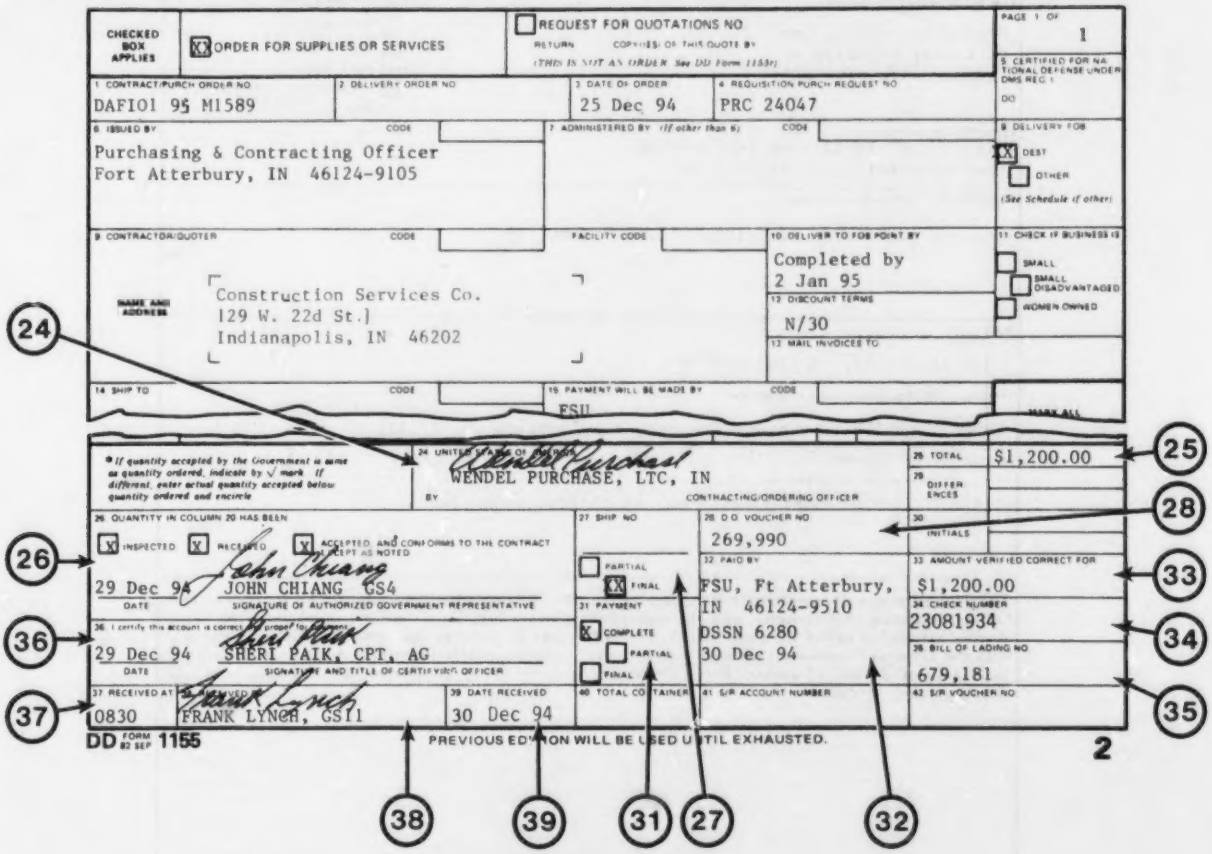
Note: The reverse of this contract has been signed.

WORK SHALL BE STARTED	WORK SHALL BE COMPLETED
26 Dec 94	27 Feb 95

TEC LESSON

DD FORM 1155 - ORDER FOR SUPPLIES OR SERVICES/REQUEST FOR QUOTATIONS

This document is used to order supplies/request services. When only blocks 24 and 25 are completed, the document should be recorded under the obligation stage, using T/A code 23. When blocks 24 through 26 and 36 through 39 are completed, the document should be recorded under the accrued expenditure/-expense stage, using T/A code 32. When blocks 24 through 28 and 31 through 39 are completed, the document will be recorded under the disbursement stage, using T/A code 40 to record the transaction for STANFINS input.



You should now be capable of determining:

1. if a document should be recorded using the accrual method and, if so,

2. the correct stage and T/A code you would use to record the transaction for STANFINS input.

PRACTICE EXERCISE 1

You are an Accounting Specialist working in the Financial Support Unit at Fort Atterbury. You have received the expenditure transaction documents shown below and on pages 18 and 19. Using the Expenditure Accounting General Ledger Effect pro forma sheet on page 11, you are to determine:

1. if the documents should be recorded using the accrual method of recording and, if so

2. the correct stage and type/action T/A code you would use to record the transaction for STANFINS input.

Document A

CHECKED BOX APPLIES | [X] ORDER FOR SUPPLIES OR SERVICES | [ ] REQUEST FOR QUOTATIONS NO | PAGE 1 OF 1

1 CONTRACT/PURCH ORDER NO: DAF10195M1689
2 DELIVERY ORDER NO:
3 DATE OF ORDER: 26 Dec 94
4 REQUISITION/PURCH REQUEST NO: PRC 24047

5 ISSUED BY: Purchasing and Contracting Officer, Fort Atterbury, IN 46124-9105

7 ADMINISTERED BY (If other than 6): CODE

8 DELIVERY FOR: [X] DEST [ ] OTHER (See Schedule if other)

9 CONTRACTOR/QUOTER: Trim Heating & Air Conditioning, 3289 South Emerson St., Indianapolis, IN 46216

10 DELIVER TO FOB POINT BY: 1 Feb 95

11 CHECK IF BUSINESS IS: [ ] SMALL [ ] SMALL DISADVANTAGED [ ] WOMEN OWNED

12 DISCOUNT TERMS: N/30

13 MAIL INVOICES TO: See item 15

14 SHIP TO: Dispensary Number 3, Building 415, Ft Atterbury, IN 46124-9374

15 PAYMENT WILL BE MADE BY: FSU, Ft Atterbury, Ft Atterbury, IN 46124-9510

MARK ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER

16 TYPE OF ORDER: DELIVERY [ ] PURCHASE [X]

This delivery order is subject to instructions contained on this side or form only and is issued on another Government agency or in accordance with and subject to terms and conditions of above numbered contract.

Reference your quotation of 15 Dec 94 furnish the following on terms specified herein, including, for U.S. purchases General Provisions of Purchase Order on DD Form 1155 EXCEPT CLAUSE NO. 12 APPLIES ONLY IF THIS BOX [ ] IS CHECKED AND NO. 14 IF THIS BOX [ ] IS CHECKED; special provisions None and delivery as indicated. This purchase is negotiated under authority of

10 USC 2304(a)(3) or as specified in the schedule if within the U.S. its possessions or Puerto Rico, if otherwise under 2304(a)(4)

[ ] If checked, Additional General Provisions apply. Supplier shall sign Acceptance on DD Form 1155 and return copies

17 ACCOUNTING AND APPROPRIATION DATA LOCAL USE: 2152020 74-7406 P840000-2572 S12123 (847711.00000) HP01

18 ITEM NO	19 SCHEDULE OF SUPPLIES/SERVICES	20 QUANTITY ORDERED/ACCEPTED*	21 UNIT	22 UNIT PRICE	23 AMOUNT
1	Repair of Dispensary Number 3 Heating and Air Condition system	1 Job		$1,452.00	$1,452.00

*If quantity accepted by the Government is same as quantity ordered, indicate by ✓ mark. If different, enter actual quantity accepted below quantity ordered and encircle.

24 UNITED STATES OF AMERICA: Robert P. Simpson, ROBERT P. SIMPSON, COL, IN, CONTRACTING ORDERING OFFICER

25 TOTAL: $1,452.00

26 DIFFERENCES

28 QUANTITY IN COLUMN 20 HAS BEEN: [X] INSPECTED [X] RECEIVED [X] ACCEPTED AND CONFORMS TO THE CONTRACT

27 DATE: 27 Dec 94 — DAVID F. KRAFT, CPT, CE, SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

29 DATE: 29 Dec 94 — WALTER CORY, LTC FC, SIGNATURE AND TITLE OF CERTIFYING OFFICER

27 SHIP NO: [ ] PARTIAL [X] FINAL

31 PAYMENT: [X] COMPLETE [ ] PARTIAL [ ] FINAL

30 D.O. VOUCHER NO: 779900

32 PAID BY: FSU, Ft Atterbury, IN, DSSN: 6280, Dec 30 3:15PM '94

33 AMOUNT VERIFIED CORRECT FOR: $1,452.00

34 CHECK NUMBER: 22090932

35 BILL OF LADING NO: 679,181

37 RECEIVED AT: 1400 hrs — 38 RECEIVED BY: Johns McCarman — 39 DATE RECEIVED: 29 Dec 94

40 TOTAL CONTAINERS — 41 S/R ACCOUNT NUMBER — 42 S/R VOUCHER NO

DD FORM 1155 — PREVIOUS EDITION WILL BE USED UNTIL EXHAUSTED — 1

TEC LESSON

Document B

Form approved OMB No. 0704-0103

MATERIAL INSPECTION AND RECEIVING REPORT

1 PROC INSTRUMENT IDEN (CONTRACT) DAFI0195C1713 (ORDER) NO | 6 INVOICE | 7 PAGE 1 OF 1 | 8 ACCEPTANCE POINT Ft Atterbury

2 SHIPMENT NO | 3 DATE SHIPPED | 4 B/L TCN | 5 DISCOUNT TERMS

9 PRIME CONTRACTOR CODE
University Heights Medical Services Co.
852 East 2d St
Bloomington, IN 47402

10 ADMINISTERED BY CODE
Purchasing & Contracting Offier
Ft Atterbury, IN 46124-9105

11 SHIPPED FROM (if other than 9) CODE FOB

12 PAYMENT WILL BE MADE BY CODE
FSU
Ft Atterbury, IN 46124-9510

13 SHIPPED TO CODE
MEDDAC
Ft Atterbury, IN 46124-9374

14 MARKED FOR CODE

15 ITEM NO	16 STOCK/PART NO DESCRIPTION (Indicate number of shipping containers - type of container - container number)	17 QUANTITY SHIP/REC'D *	18 UNIT	19 UNIT PRICE	20 AMOUNT
1	X-ray rental contract services for the period 1-31 Dec 94 2152020 74-7406 P840000-2310 S12123 (847711.40000) HP04	1 month		$8,750.50	$8,750.50

21 PROCUREMENT QUALITY ASSURANCE

A ORIGIN
☐ PQA ☐ ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents
DATE | SIGNATURE OF AUTH GOVT REP
TYPED NAME AND OFFICE

B DESTINATION
☐ PQA ☐ ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents
DATE | SIGNATURE OF AUTH GOVT REP
TYPED NAME AND TITLE

22 RECEIVER'S USE
Quantities shown in column 17 were received in apparent good condition except as noted
31 Dec 94 | Carlton C. Jones
DATE RECEIVED | SIGNATURE OF AUTH GOVT REP
TYPED NAME AND OFFICE CARLTON C. JONES LTC, MSC, MEDDAC
* If quantity received by the Government is the same as quantity shipped, indicate by (✓) mark, if different, enter actual quantity received below quantity shipped and encircle

23 CONTRACTOR USE ONLY

DD FORM 1 NOV 68 250 REPLACES EDITION OF 1 AUG 67 WHICH MAY BE USED

Document C

STANDARD FORM 23
JANUARY 1961 EDITION
GENERAL SERVICES ADMINISTRATION
FED. PROC. REG. (41 CFR) 1-16.401

CONSTRUCTION CONTRACT
(See instructions on reverse)

CONTRACT NO: DAFI0595D2788

DATE OF CONTRACT: 15 Dec 94

NAME AND ADDRESS OF CONTRACTOR:
Franks Exteriors, Inc.
4444 East Franklin St.
Indianapolis, IN 46215

CHECK APPROPRIATE BOX
- [ ] Individual
- [ ] Partnership
- [ ] Joint Venture
- [x] Corporation, incorporated in the State of Indiana

DEPARTMENT OR AGENCY
Director of Facilities Engineering
Fort Atterbury, IN 46124-9200

CONTRACT FOR (*Work to be performed*)
Replace windows in buildings T12, T19 and T99.

PLACE
Fort Atterbury, IN 46124-9000

CONTRACT PRICE (*Express in words and figures*)
Seven Thousand four hundred twenty-five Dollars $7,425.00

ADMINISTRATIVE DATA (*Optional*)
2152020 76-9505 P200000-2572 S12123 (202094.P1000)(ER03)

The United States of America (hereinafter called the Government), represented by the Contracting Officer executing this contract, and the individual, partnership, joint venture, or corporation named above (hereinafter called the Contractor), mutually agree to perform this contract in strict accordance with the General Provisions (Standard Form 23-A), Labor Standards Provisions Applicable to Contracts in Excess of $2,000 (Standard Form 19-A), and the following designated specifications, schedules, drawings, and conditions:

Note: The reverse of this contract has been signed.

WORK SHALL BE STARTED	WORK SHALL BE COMPLETED
26 Dec 94	27 Feb 95

23-103

SOLUTIONS TO PRACTICE EXERCISE 1

1. All three documents should be reported to STANFINS under the accrual method of recording.

2. The appropriate T/A codes to use are:

   a. 40

   b. 32

   c. 23

STANFINS CODING INPUT FORMAT

The format used to record data from an expenditure accounting document is standard throughout the Army. The coding pro forma sheet shown below indicates the stages of a transaction used with the accrual method under the block title "Type Transaction." On the page that follows is a detailed description of the information you should record in each field of the 80 column coding sheet.

The coding pro forma sheet shows what information should be taken off the expenditure accounting document. It also illustrates what card columns you would place the information in on the 80 column coding sheet.

CODING PRO FORMA SHEET

Type Transaction	1 Type	2 Action	3 CC	4-6 Hlk# Line#	7-8 Dept	9 Fund Type	10 FY	11-14 Apprn	15-18 Lim	19 PY	20-21 OA	22 Reimb Desig	23-26 Serial Source	27-30 Prog	31-34 EOR	35-40 FSN	41-44 APC/ RC	45-44	49 ODC	50-63 Doc Ref	64-69 Voucher#	70 IDC	71-80 Amount
FUNDING DOCUMENT																							
OBLIGATION	2 2 2	3 1 0									For EOR 1100 Code Manhours here										T/A 30 ONLY		
ACCRUE EXPENDITURE EXPENSE	1	2																					
DISB	4	0																					
COLL	4	2																			CV#		X
TRAVEL ADVANCE COLL	4	2																			DOV#		X
TOTAL CARD					T	JULIAN DATE		$ AMOUNT															

Look at the illustration on page 20 while you read the columns and description shown below.

COLUMN(S)	DESCRIPTION
1-2	Type/Action (T/A) code. The T/A code is assigned based upon the type of transaction, method of recording and stage.
4-6	Block Ticket number. Use the number listed on the block ticket (DA Form 3974).
10	Fiscal Year (FY). Use the FY shown in the accounting classification on the source document.
31-34	Element of Resource (EOR). Use the EOR from the source document.
41-44	Accounting Processing Code (APC). Use the APC from the source document.
49	Obligation Data Code: 1-expenditure stays within the Federal Government; 2-expenditure goes outside of the Federal Government.
50-63	Document Reference Number (DRN). This is a locally devised contract number which is unique to a specific transaction. Once this DRN (contract number) has been assigned, it must be used through all stages of the expenditure accounting transaction. Edit routines require that at least the first six positions of this field be filled.
64-69	Voucher Number. Columns 64-69 are used when a disbursing officer voucher (DOV) number or a cash collective voucher (CCV) number is used on the document. Names can also be used with accrual transactions.
70	Final indicator code. In column 70, you place an F when the document is in its final stage of recording (disbursement).
71-80	Dollar Amount, including cents. The entry is right justified. This means that the dollar amount is recorded from right to left proceeded by zeros up to column 71. This will be discussed later on in the lesson.

On the next page is an illustration that will indicate how you would complete an 80 column coding sheet for input to STANFINS.

Remember, the T/A code is determined by the stage of the transaction.

TEC LESSON

Below is an example of a source document (a DD Form 1155) and a correctly completed 80 column coding sheet. Note where each of the data elements came from.

INSTALLATION BLOCK TICKET

BLOCK NR: 375
TYPE OF DOCUMENT: Accrual Method

FUND DISBURSEMENT JOURNAL

ACCOUNT	DEBIT
T/A 23	$1,240.00
T/A 32	$3,542.71
T/A 40	$1,200.70

ORDER FOR SUPPLIES OR SERVICES

CONTRACT/PURCH ORDER NO: DAFI01 95 M1589
DATE OF ORDER: 25 Dec 94
REQUISITION/PURCHASE REQUEST NO: PRC 24047

ISSUED BY: Purchasing & Contracting Officer, Fort Atterbury, IN 46124-9105

CONTRACTOR/QUOTED: Construction Services Co., 129 W. 22d St., Indianapolis, IN 46202

DELIVERY: Completed by 2 Jan 95
DISCOUNT TERMS: N/30

SHIP TO:
PAYMENT WILL BE MADE BY: PSU, Fort Atterbury, IN 46124-9510

DELIVERY / PURCHASE: Reference your quotation of 1 Dec 94

IF CHECKED, special provisions: None

ACCOUNTING AND APPROPRIATION DATA/LOCAL USE: 21 2020 . 74-7406 P840000-2572 S12 23 847792.60000 (W601)

ITEM NO	SCHEDULE OF SUPPLIES/SERVICES	QUANTITY ORDERED/ACCEPTED	UNIT	UNIT PRICE	AMOUNT
1	Repair of Hospital Heating & Blower System	1 Job		$1,200.00	$1,200.00

TOTAL: $1,200.00

QUANTITY IN COLUMN 20 HAS BEEN: INSPECTED / RECEIVED / ACCEPTED AND CONFORMS TO THE CONTRACT EXCEPT AS NOTED

21 Dec 94 — JOHN CHIANG, GS4 — SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

21 Dec 94 — SHERI PAIK, CPT, AG — DATE, SIGNATURE AND TITLE OF CERTIFYING OFFICER

RECEIVED AT: 0830 — FRANK LYNCH, GS11 — DATE RECEIVED: 30 Dec 94

CONTRACTING/ORDERING OFFICER: IN

VOUCHER NO: 269,990
PAID BY: PSU, Ft Atterbury, IN 46124-9510
DATE: 30 Dec 94
CHECK NUMBER: 23081934
BILL OF LADING NO: 079,181
AMOUNT VERIFIED CORRECT FOR: $1,200.00

DD FORM 1155 — PREVIOUS EDITION WILL BE USED UNTIL EXHAUSTED.

CODING PRO FORMA SHEET

Type Transaction	1 Type	2 Action	3 CC	4-6 Blkf Line#	7-8 Dept	9 Fund Type	10 FY	11-14 Apprn	15-18 Lim	19 PY	20-21 OA	22 Reimb Desig	23-26 Serial Source	27-30 Prog	31-34 EOR	35-40 FSN	41-44 APC/RC	45-48	49 ODC	50-63 Doc Ref	64-69 Voucher#	70 IDC	71-80 Amount
	4	Ø		3	7	5													2	5	7	2	
	W	6	Ø	1				2	D	A	F	I	Ø	1	9	5	M	1	5	8	9		2	6	9	9	9	Ø	F	Ø	Ø	Ø	Ø	1	2	Ø	Ø	Ø	Ø

You should now be able to code an 80 column coding sheet for STANFINS input.

PRACTICE EXERCISE 2

Using the documents shown below and on pages 24 and 25, code an 80 column coding sheet for STANFINS input. Your DSSN is 6280 and your FSN is S12123. Today is 2 Jan 95 (Julian date 5002). Your block ticket number is 375.

Document A

CHECKED BOX APPLIES: [X] ORDER FOR SUPPLIES OR SERVICES

1

DAF101 94 C1496 | 23 Dec 94 | PRC 12061

Purchasing & Contracting Officer
Ft Atterbury, IX 46124-9105

NAME AND ADDRESS
Wright-Buchman Construction, Inc.
7980 N. Michigan Rd.
Indianapolis, IX 46211

Completed by 25 Mar 95
X30
See Item 15

Post Engineer
Ft Atterbury, IX 46124-9200

FSC
Ft Atterbury, IX 46124-9510

MARK ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER

TYPE OF ORDER: DELIVERY [ ] PURCHASE [X]

Reference Your

[ ] If checked, Additional terms and conditions on reverse hereof.

21 ACCOUNT NO AND APPROPRIATION DATA

21 52020 76-9505 P200000-2572 S12123 202694.L1000 (L101)

18 ITEM NO	19 SCHEDULE OF SUPPLIES/SERVICES	20 QUANTITY ORDERED/ACCEPTED	21 UNIT	22 UNIT PRICE	23 AMOUNT
1	Repair of roofs - Building 758, 750, 758, and 759, Property Disposal inside storage area.	1 job		$3,620.00	$3,620.00

If quantity accepted by the Government is same as quantity ordered, indicate by X. If different, enter actual quantity accepted below quantity ordered and encircle.

Wendel Purchase
WENDEL PURCHASE, LTC IN
CONTRACTING/ORDERING OFFICER

25 TOTAL $3,620.00
26 LESS CASH DISCOUNT
30 PARTIALS
13 AMOUNT VERIFIED CORRECT FOR
34 CHECK NUMBER
36 BILL OF LADING NO

26 QUANTITY IN COLUMN 20 HAS BEEN: [X] INSPECTED [X] RECEIVED [X] ACCEPTED, AND CONFORMS TO THE CONTRACT

Nathan Peters
29 Dec 94 NATHAN PETERS, GS7
DATE — SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

27 SHIP NO: [ ] PARTIAL [ ] FINAL
28 DATE VOUCHER NO
12 VOUCHER

Walter Cory
29 Dec 94 WALTER CORY, LTC, FC
DATE — SIGNATURE AND TITLE OF CONTRACTING/ORDERING OFFICER

27 PAYMENT: [ ] COMPLETE [ ] PARTIAL [ ] FINAL

1540 | Jennie McCammon | 29 Dec 94
17 RECEIVED AT | 17 RECEIVED BY | 18 DATE RECEIVED

40 TOTAL CONTAINERS | 41 G/L ACCOUNT NUMBER | 42 G/L VOUCHER NO

DD FORM 1155 PREVIOUS EDITION WILL BE USED UNTIL EXHAUSTED. 1

TEC LESSON

Document B

STANDARD FORM 23
JANUARY 1961 EDITION
GENERAL SERVICES ADMINISTRATION
FED. PROC. REG. (41 CFR) 1-16.401

CONSTRUCTION CONTRACT
(See instructions on reverse)

CONTRACT NO
DAFI0295C2689

DATE OF CONTRACT
20 Dec 94

NAME AND ADDRESS OF CONTRACTOR
Sterling Exteriors, Inc.
2748 East Walker Rd
Cumberland, IN 46216

CHECK APPROPRIATE BOX
- [ ] Individual
- [ ] Partnership
- [ ] Joint Venture
- [x] Corporation, incorporated in the State of Indiana

DEPARTMENT OR AGENCY
Director of Facilities Engineering
Ft Atterbury, IN 46124-9200

CONTRACT FOR (*Work to be performed*)
Minor repair and painting of Buildings 623, 2840, 3000 and 5000.

PLACE
Ft Atterbury, IN 46124-9000

CONTRACT PRICE (*Express in words and figures*)
Nine thousand five hundred forty-two dollars $9,542.00

ADMINISTRATIVE DATA (*Optional*)
2152020 76-9505 P200000-2572 S12123 (202694.L1000) LE01

Progress payments are authorized at the rate of 15% of project completion.

The United States of America (hereinafter called the Government), represented by the Contracting Officer executing this contract, and the individual, partnership, joint venture, or corporation named above (hereinafter called the Contractor), mutually agree to perform this contract in strict accordance with the General Provisions (Standard Form 23-A), Labor Standards Provisions Applicable to Contracts in Excess of $2,000 (Standard Form 19-A), and the following designated specifications, schedules, drawings, and conditions:

Note: The reverse of this contract has been signed.

WORK SHALL BE STARTED	WORK SHALL BE COMPLETED
27 Dec 94	15 Feb 95

23-103

Document C

CHECKED BOX APPLIES: [X] ORDER FOR SUPPLIES OR SERVICES

[ ] REQUEST FOR QUOTATIONS NO

PAGE 1

1 CONTRACT PURCH ORDER NO: DAF10195M1689

2 DELIVERY ORDER NO:

3 DATE OF ORDER: 26 Dec 94

4 REQUISITION/PURCHASE REQUEST NO: PRC 24047

6 ISSUED BY: Purchasing and Contracting Officer
Fort Atterbury, IN 46124-9105

7 ADMINISTERED BY (If other than 6):

8 DELIVERY FOR: [X] DEST [ ] OTHER (See Schedule if other)

9 CONTRACTOR QUOTER: NAME AND ADDRESS
Trim Heating & Air Conditioning
3289 South Emerson St.
Indianapolis, IN 46216

10 DELIVER TO FOB POINT BY: 1 Feb 95

11 CHECK IF BUSINESS IS: [ ] SMALL [ ] SMALL DISADVANTAGED [ ] WOMEN OWNED

12 DISCOUNT TERMS: N/30

13 MAIL INVOICES TO: See item 15

14 SHIP TO: Dispensary Number 3
Building 415
Ft Atterbury, IN 46124-9374

15 PAYMENT WILL BE MADE BY: FSU
Ft Atterbury
Ft Atterbury, IN 46124-9510

MARK ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER

16 TYPE OF ORDER: DELIVERY [ ] This delivery order is subject to instructions contained on this side of form only and is issued on another Government agency or in accordance with and subject to terms and conditions of above numbered contract.

PURCHASE [X] Reference your quotation of 15 Dec 94 furnish the following on terms specified herein, including for U.S. purchases General Provisions of Purchase Order on DD Form 1155 EXCEPT CLAUSE NO. 12 APPLIES ONLY IF THIS BOX [ ] IS CHECKED AND NO. 14 IF THIS BOX [ ] IS CHECKED: special provisions None and delivery as indicated. This purchase is negotiated under authority of 10 USC 2304(a)(3) or as specified in the schedule if within the U.S. its possessions or Puerto Rico, if otherwise under 2304(a)(6).

[ ] If checked, Additional General Provisions apply. Supplier shall sign "Acceptance" on this Form 1155 and return copies.

17 ACCOUNTING AND APPROPRIATION DATA LOCAL USE: 2152020 74-7406 P840000-2572 S12123 (847711.00000) HP01

18 ITEM NO	19 SCHEDULE OF SUPPLIES/SERVICES	20 QUANTITY ORDERED/ACCEPTED*	21 UNIT	22 UNIT PRICE	23 AMOUNT
1	Repair of Dispensary Number 3 Heating and Air Condition system	1 Job		$1,452.00	$1,452.00

* If quantity accepted by the Government is same as quantity ordered, indicate by √ mark. If different, enter actual quantity accepted below quantity ordered and encircle.

24 UNITED STATES OF AMERICA: Robert P. Simpson
ROBERT P. SIMPSON, COL, IN
BY CONTRACTING ORDERING OFFICER

25 TOTAL: $1,452.00

26 QUANTITY IN COLUMN 20 HAS BEEN: [X] INSPECTED [X] RECEIVED [X] ACCEPTED AND CONFORMS TO THE CONTRACT EXCEPT AS NOTED
27 Dec 94 — DATE
David F. Kraft
DAVID F. KRAFT, CPT, CE — SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

27 SHIP NO: [ ] PARTIAL [X] FINAL

28 D.O. VOUCHER NO: 779900

29 DIFFERENCES

30 INITIALS

31 PAYMENT: [X] COMPLETE [ ] PARTIAL [ ] FINAL

32 PAID BY: FSU
Ft Atterbury, IN
DSSN: 6280
Dec 30 3:15PM '94

33 AMOUNT VERIFIED CORRECT FOR: $1,452.00

34 CHECK NUMBER: 22090932

35 BILL OF LADING NO: 679,181

36 I certify this account is correct and proper for payment
29 Dec 94 — DATE
Walter Cory
WALTER CORY, LTC FC — SIGNATURE AND TITLE OF CERTIFYING OFFICER

37 RECEIVED AT: 1400 hrs

38 RECEIVED BY: Johns McCaman

39 DATE RECEIVED: 29 Dec 94

40 TOTAL CONTAINERS

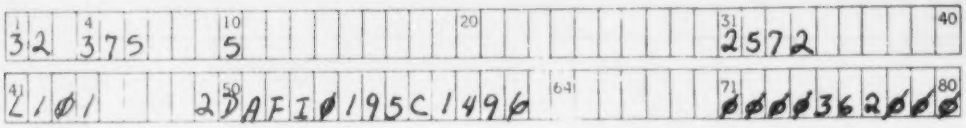
41 S/R ACCOUNT NUMBER

42 S/R VOUCHER NO

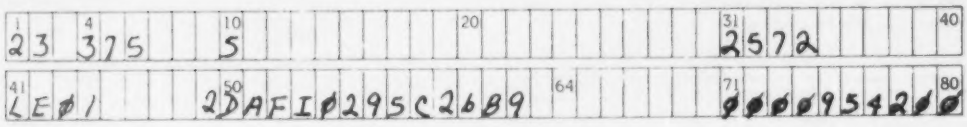
DD FORM 1155 PREVIOUS EDITION WILL BE USED UNTIL EXHAUSTED. 1

SOLUTIONS TO PRACTICE EXERCISE 2

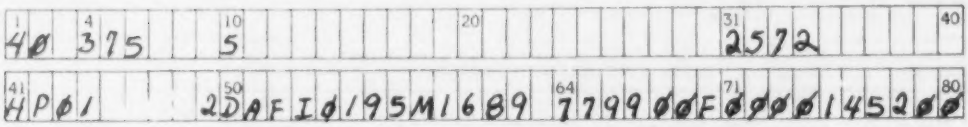
Document A



Document B



Document C



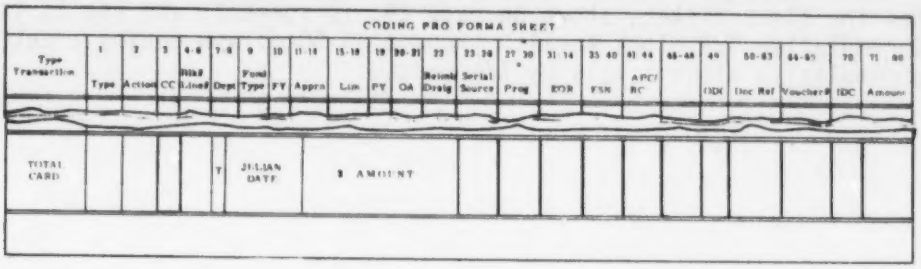
BLOCK TOTAL CARD PREPARATION

For each different type/action code on the block ticket you will have to prepare an 80 column coding sheet for use in preparing a block total card. A block total card is an 80 column card used to record and report the cumulative totals of the various type/action codes.

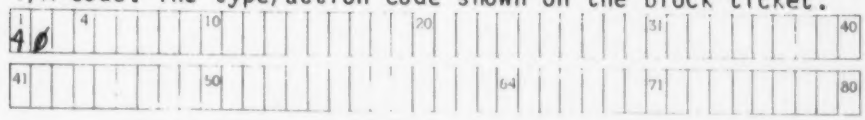
For the accrual method, you would total each type/action code on the block ticket and enter that total on the 80 column coding sheet.

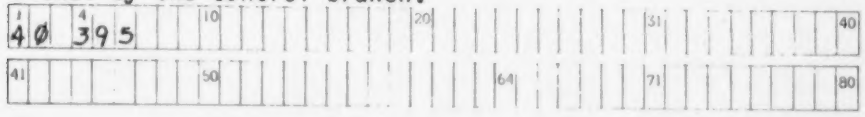
The coding pro forma sheet, shown on the next page, illustrates how the 80 column coding sheet should be completed when reporting data intended for entry on a block total card.

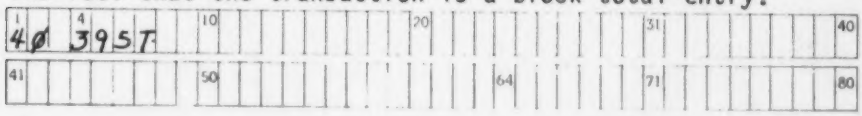
Look at the illustration shown below while reading the explanation that indicates which blocks must be completed on the block total card when the accrual method is used. Below the column and description you will see an 80 column coding sheet to further illustrate how it would be coded for STANFINS input. The block ticket number is 395. Julian date is 5333.

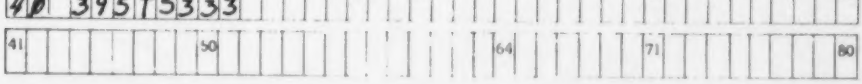


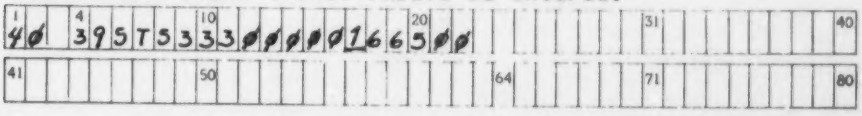
COLUMN(S)	DESCRIPTION
1-2	T/A code. The type/action code shown on the block ticket.
4-6	Block Ticket Number. The number assigned to the block ticket by the control branch.
7	Letter T. The letter T is used to alert the computer to the fact that the transaction is a block total entry.
8-11	Date. The date (Julian date) is found on the block.
12-22	Total dollar amount. The cumulative total of each T/A code on the block ticket should be entered.











TEC LESSON

You should now be capable of completing a practice exercise on preparing the block total card.

PRACTICE EXERCISE 3

Assume that the block ticket, shown on page 29, is correct, and use it to prepare a cumulative T/A block total. Prepare an 80 column coding sheet for reporting cumulative block totals by T/A codes.

INSTALLATION BLOCK TICKET

For use of this form, see AR 37-108, the proponent agency is USAFAC.

BLOCK NR	TYPE OF DOCUMENT	NUMBER OF DOCUMENTS	DATE
405	Accrual Method	7	43~~65~~ 1 Nov 94

ANALYSIS

FUND DISBURSEMENT JOURNAL			OTHER ( )		
ACCOUNT	DEBIT	CREDIT	ACCOUNT	DEBIT	CREDIT
T/A 23	$ 860.92				
T/A 23	$ 1,001.22				
T/A 40	$ 900.72				
T/A 32	$ 1,603.20				
T/A 23	$ 2,504.22				
T/A 40	$ 1,750.00				
T/A 32	$ 982.01				
TOTAL	$9,602.29		TOTAL		

POSTED TO AND BY

Control Branch J.T.					

DA FORM 1 NOV 72 3974 REPLACES DA FORM 14-179, 1 JAN 68, WHICH WILL BE USED.

U.S. GOVERNMENT PRINTING OFFICE 1982-361-646/8536

TEC LESSON

SOLUTIONS TO PRACTICE EXERCISE 3

1. For code 23:

```
23 405T43Ø5ØØØØØ436636
```

2. For code 32:

```
32 4Ø5T43Ø5ØØØØØ258521
```

3. For code 40:

```
4Ø 4Ø5T43Ø5ØØØØØ265Ø72
```

Situation:

You are an Accounting Specialist working in the Fort Atterbury Finance Support Unit which operates under the Army Standard Finance System (STANFINS) for input. You are to record data from expenditure accounting documents using the accrual method. Assume that the block ticket is correct and that all documents attached have been signed. Your disbursing station symbol number (DSSN) is 6280. Your fiscal station symbol (FSN) is S12123. Your block ticket number is 589 and the Julian date is 4364.

1. Using the documents shown on pages 32, 33, and 35: determine if each document requires input to STANFINS using the accrual method, and, if so, complete an 80 column coding sheet for that document for STANFINS input.

2. Complete an 80 column coding sheet for use in preparing a block total card to report the cumulative expenditure in each T/A area.

SELF-EVALUATION EXERCISE

Document 1

CHECKED BOX APPLIES: [XX] ORDER FOR SUPPLIES OR SERVICES [ ] REQUEST FOR QUOTATIONS NO

PAGE 1

1 CONTRACT/PURCH ORDER NO: DAFI0195M1589
2 DELIVERY ORDER NO:
3 DATE OF ORDER: 25 Dec 94
4 REQ/PURCH REQUISITION NO: PRC 24047

6 ISSUED BY: Purchasing & Contracting Officer, Ft Atterbury, IN 46124-9000
7 ADMINISTERED BY (If other than 6)
8 DELIVERY FOR: [XX] Other [ ] Other — See schedule if other

9 CONTRACTOR/QUOTER: NAME AND ADDRESS — Construction Service Co., 129 W. 22d St., Indianapolis, IN 46202
10 DELIVER TO F.O.B. POINT BY: Completed by 1 Jan 95
11 CHECK IF BUSINESS IS: [XX] SMALL [ ] SMALL DISADVANTAGED [ ] WOMEN OWNED
12 DISCOUNT TERMS: N/30
13 MAIL INVOICES TO:

14 SHIP TO
15 PAYMENT WILL BE MADE BY: FSU, Ft Atterbury, IN 46124-9510
MARK ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER

16 TYPE OF ORDER: DELIVERY [ ] PURCHASE [XX]
This delivery order is subject to instructions contained on this side of this form and is subject to all terms and conditions of above numbered contract.
Reference your quotation of 1 Dec 94 furnish the following on terms specified herein, including the U.S. purchase
General Provisions of Purchase Order on DD Form 1155 IS CHECKED AND NO 14 IS THIS BOX [ ] IS CHECKED AND NO 14 IS THIS BOX [ ]
IS CHECKED, special provisions None and delivery as indicated. This purchase is negotiated under authority of
10 USC 2304(a)(3) or as specified in the schedule or within the U.S. Arbitration Act or Puerto Rico or otherwise under 2304(a)(3)
[ ] If checked, Additional General Provisions apply. Supplier shall sign Acceptance on DD Form 1155 and return copies

17 ACCOUNTING AND APPROPRIATION DATA (LOCAL USE)
2152020 74-7406 P840000-2572 S12123 847792.60000 W601

18 ITEM NO	19 SCHEDULE OF SUPPLIES/SERVICES	20 QUANTITY ORDERED/ACCEPTED*	21 UNIT	22 UNIT PRICE	23 AMOUNT
1	Repair of Hospital Heating & Blower System	1 Job		$1,350.00	$1,350.00

*If quantity accepted by the Government is same as quantity ordered, indicate by ✓ mark. If different, enter actual quantity accepted below quantity ordered and encircle

24 UNITED STATES OF AMERICA BY Frank Heating — FRANK HEATING, ETC, IN — CONTRACTING/ORDERING OFFICER
25 TOTAL $1,350.00
26 DIFFERENCES
27 INITIALS

28 QUANTITY IN COLUMN 20 HAS BEEN: [XX] INSPECTED [XX] RECEIVED [XX] ACCEPTED, AND CONFORMS TO THE CONTRACT EXCEPT AS NOTED
29 Richard K. Harden — 29 Dec 94 — RICHARD K. HARDEN, GS-9 — DATE — SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE
30 Cyril Morrow — 29 Dec 94 — CYRIL MORROW, CPT, FI — DATE — SIGNATURE AND TITLE OF CERTIFYING OFFICER
31 Douglas Quinn — 1400hrs — DOUGLAS QUINN — 29 Dec 94

32 PARTIAL [ ] FINAL [X]
33 PAYMENT [XX] COMPLETE [ ] PARTIAL [ ] FINAL
34 DATE OF VOUCHER NO: 269,990
35 PAID BY: Ft Atterbury, IN 46124-9510 DSSN 6280 30 Dec 94
36 AMOUNT VERIFIED CORRECT FOR: $1,350.00
37 CHECK NUMBER: 67911823
38 BILL OF LADING NO: 794,123
40 TOTAL CONTAINERS
41 S/R ACCOUNT NUMBER
42 S/R VOUCHER NO

DD FORM 1 OCT 82 1155 PREVIOUS EDITION WILL BE USED UNTIL EXHAUSTED. 1

Document 2

CHECKED BOX APPLIES: [X] ORDER FOR SUPPLIES OR SERVICES [ ] REQUEST FOR QUOTATIONS NO

1. CONTRACT/PURCH ORDER NO: DAFI01 95 F 1642
2. DELIVERY ORDER NO:
3. DATE OF ORDER: 15 Dec 94
4. REQUISITION/PURCHASE REQUEST NO: PRC 11195

6. ISSUED BY: Purchasing and Contracting Officer, Fort Atterbury, IN 46124-9000

7. ADMINISTERED BY (If other than 6):

8. DELIVERY FOB: [ ] DEST [ ] OTHER — See Schedule if other

9. CONTRACTOR/QUOTER (NAME AND ADDRESS): Management, Inc, 401 S. Meridian St., Indianapolis, IN 46219

10. DELIVER TO FOB POINT BY: 22 Jan 95

11. CHECK IF BUSINESS IS: [X] SMALL [ ] SMALL DISADVANTAGED [ ] WOMEN OWNED

12. DISCOUNT TERMS: N/30

13. MAIL INVOICES TO: See Item 15.

14. SHIP TO: (See attached listing.)

15. PAYMENT WILL BE MADE BY: Finance Support Unit, Fort Atterbury, IN 46124-9001

MARK ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER

16. TYPE OF ORDER: DELIVERY [ ] PURCHASE [X]

This delivery order is subject to instructions contained on this side of this form and is issued on another Government agency or in accordance with and subject to terms and conditions of above numbered contract.

Reference your: Furnish the following on terms specified herein, including, for U.S. purchases General Provisions of Purchase Order on DD Form 1155 EXCEPT CLAUSE NO. 12 APPLIES ONLY IF THIS BOX [ ] IS CHECKED AND NO. 14 IF THIS BOX [ ] IS CHECKED: special provisions and delivers as indicated. This purchase is negotiated under authority of 10 USC 2304(a)(3) or as specified in the schedule if within the U.S., its possessions or Puerto Rico, or otherwise under 2304(a)(5).

[ ] If checked, Additional General Provisions apply. Supplier shall sign Acceptance on DD Form 1155 and return copies

17. ACCOUNTING AND APPROPRIATION DATA (LOCAL USE): 2152020 76-9505 P200000-2572 S12123 (202696.N1100) DPA3 $1,500.00

18 ITEM NO	19 SCHEDULE OF SUPPLIES/SERVICES	20 QUANTITY ORDERED/ACCEPTED*	21 UNIT	22 UNIT PRICE	23 AMOUNT
1	Stenographic Services 7 Stenographers required for approximately one month	1 Job			$1,500.00

*If quantity accepted by the Government is same as quantity ordered, indicate by ✓ mark. If different, enter actual quantity accepted below quantity ordered and encircle.

24. UNITED STATES OF AMERICA BY: Walter Gory — WALTER GORY, LTC, IN — CONTRACTING/ORDERING OFFICER

25. TOTAL: $1,500.00

29. DIFFERENCES

26. QUANTITY IN COLUMN 20 HAS BEEN: [✓] INSPECTED [✓] RECEIVED [✓] ACCEPTED AND CONFORMS TO THE CONTRACT, EXCEPT AS NOTED

Charles D. Martin
16 Dec 94 — CHARLES D. MARTIN, GS5 — DATE — SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

Robert L. Eichler
16 Dec 94 — ROBERT L. EICHLER, LTC, IN — DATE — SIGNATURE AND TITLE OF CERTIFYING OFFICER

27. SHIP NO: [ ] PARTIAL [ ] FINAL

28. G.O. VOUCHER NO

30. INITIALS

32. PAID BY

33. AMOUNT VERIFIED CORRECT FOR

31. PAYMENT: [ ] COMPLETE [ ] PARTIAL [ ] FINAL

34. CHECK NUMBER

35. BILL OF LADING NO

37. RECEIVED AT: 1030 — RECEIVED BY: James Newsome, JAMES NEWSOME

38. DATE RECEIVED: 17 Dec 94

40. TOTAL CONTAINERS

41. S/R ACCOUNT NUMBER

42. S/R VOUCHER NO

DD FORM 1155 (82 SEP) — PREVIOUS EDITION WILL BE USED UNTIL EXHAUSTED. — 1

(Page 34 is intentionally left blank.)

Document 3

STANDARD FORM 23
JANUARY 1961 EDITION
GENERAL SERVICES ADMINISTRATION
FED PROC REG 41 CFR 1-16.401

CONSTRUCTION CONTRACT
(See instructions on reverse)

CONTRACT NO
DAFI0595F5648

DATE OF CONTRACT
1 Nov 94

NAME AND ADDRESS OF CONTRACTOR
Sheri Exteriors Co.
966 Post Rd.
Indianapolis, Indiana 46226

CHECK APPROPRIATE BOX
[XX] Individual
[ ] Partnership
[ ] Joint Venture
[ ] Corporation, incorporated in the State of

DEPARTMENT OR AGENCY
Director of Facilities Engineering
Fort Atterbury, IN 46124-9200

CONTRACT FOR (*Work to be performed*)
Repair all bus stops building on Ft Atterbury.

PLACE
Fort Atterbury, IN 46124-9000

CONTRACT PRICE (*Express in words and figures*)
Three Thousand two hundred dollars $3, 200.00

ADMINISTRATIVE DATA (*Optional*)
2152020 74-9505 P200000-2572 S12123 (202084.V10000) (PW23)

The United States of America (hereinafter called the Government), represented by the Contracting Officer executing this contract, and the individual, partnership, joint venture, or corporation named above (hereinafter called the Contractor), mutually agree to perform this contract in strict accordance with the General Provisions (Standard Form 23-A), Labor Standards Provisions Applicable to Contracts in Excess of $2,000 (Standard Form 19-A), and the following designated specifications, schedules, drawings, and conditions:

Note: The reverse of this contract has been signed.

WORK SHALL BE STARTED	WORK SHALL BE COMPLETED
15 Nov 94	15 Jan 95

ANSWERS TO SELF-EVALUATION EXERCISE

1. All three documents should be reported to STANFINS using the accrual method.

2. The 80 column coding sheets should be coded as follows:

a. Document 1

1	4	10	20	31	40
4Ø	589	5		2572	

41	50	64	71	80
W6Ø1	2DAFI0195M1589	269990F	ØØØØ135ØØØ	

b. Document 2

1	4	10	20	31	40
32	589	5		2572	

41	50	64	71	80
DPA3	2DAFI0195F1642		ØØØØ15ØØØØ	

c. Document 3

1	4	10	20	31	40
23	589	5		2572	

41	50	64	71	80
PW23	2DAFI0595F5648		ØØØØ32ØØØØ	

3. The 80 column coding sheets used to prepare block total cards should be coded as follows:

a. Document 1

1	4	10	20	31	40
4Ø	589T4364ØØØØØ135ØØØ				

41	50	64	71	80

b. Document 2

1	4	10	20	31	40
32	589T4364ØØØØØ15ØØØØ				

41	50	64	71	80

c. Document 3.

1	4	10	20	31	40
23	589T4364ØØØØØ32ØØØØ				

41	50	64	71	80

1			4					10								20									31									40
41								50											64					71									80

1			4					10								20									31									40
41								50											64					71									80

1			4					10								20									31									40
41								50											64					71									80

1			4					10								20									31									40
41								50											64					71									80

1			4					10								20									31									40
41								50											64					71									80

1			4					10								20									31									40
41								50											64					71									80

CODING PRO FORMA SHEET

Type Transaction	1 Type	2 Action	3 CC	4-6 Blk# Line#	7-8 Dept	9 Fund Type	10 FY	11-14 Apprn	15-18 Lim	19 PY	20-21 OA	22 Reimb Desig	23-26 Serial Source	27-30 Prog	31-34 EOR	35-40 FSN	41-44 APC/ RC	45-48	49 ODC	50-63 Doc Ref	64-69 Voucher#	70 IDC	71-80 Amount
FUNDING DOCUMENT																							
OBLIGATION	2	3									For EOR 1100 Code Manhours here										T/A 20 ONLY		
	2	1																					
	2	0																					
ACCRUE EXPENDI-TURE EXPENSE	3	2																					
DISB	4	0																					X
COLL	4	2																			CV#		
TRAVEL ADVANCE COLL	4	2																			DOV#		X
TOTAL CARD					T	JULIAN DATE		$ AMOUNT															

Note: These three type transactions are used with the accrual method.

Each correct document has a value of 3 points. For a passing score all answers must be correct.

☆U.S. Government Printing Office: 1986—643-877/61087